

Balance Sheet
Governmental Funds
December 31, 2008

	General	Roads	Capital Facilities Plan
Assets			
Cash & Cash Equivalents	\$ 2,415,091	\$ 3,332,506	\$ -
Deposit with Fiscal Agent	517,806	-	-
Investments	11,762,829	5,749,168	4,956,306
Taxes Receivable	549,840	453,420	-
Accounts Receivable	15,621	11,445	-
Interest Receivable	426,989	-	34,715
Due from Other Funds	25,093	21,819	780,135
Interfund Loan Receivable	58,000	-	-
Due from Other Governmental Units	1,169,735	3,986,047	88,441
Prepays	9,665	1,014	-
Long-Term Assets			
Notes/Contracts Receivable	-	522,297	-
Total Assets	\$ 16,950,669	\$ 14,077,716	\$ 5,859,597
Liabilities and Fund Balance			
Accounts/Vouchers Payable	\$ 488,035	\$ 923,441	\$ 2,644
Retainage Payable	89,997	-	-
Due to Other Funds	32,720	501,796	9,468
Interfund Loans payable	-	-	-
Due to Other Governmental Units	8,045	393,032	4,976
Accrued Employee Benefits	1,444,282	485,357	-
Unearned Revenue	22,580	-	-
Custodial Accounts	522,535	142	-
Long-Term Liabilities:			
Deferred Revenue	549,840	975,718	-
Total Liabilities	3,158,034	3,279,486	17,088
Fund Balance			
Fund Balances:			
Reserved for Prepaid Items	9,665	1,014	-
Unreserved, reported in:			
General Fund	12,282,970	-	-
Special Revenue Funds	-	10,797,216	-
Debt Service Funds	-	-	-
Capital Project Funds	-	-	5,842,509
Designated for Other Purposes	1,500,000	-	-
Total Equity & Other Credits	13,792,635	10,798,230	5,842,509
Total Liabilities and Fund Balance	\$ 16,950,669	\$ 14,077,716	\$ 5,859,597

See Accompanying Notes to Financial Statements

Balance Sheet
Governmental Funds
December 31, 2008

	Other Governmental Funds	Total Governmental Funds
Assets		
Cash & Cash Equivalents	\$ 2,262,039	\$ 8,009,636
Deposit with Fiscal Agent	-	517,806
Investments	9,537,271	32,005,574
Taxes Receivable	66,513	1,069,773
Accounts Receivable	144,926	171,992
Interest Receivable	19,832	481,536
Due from Other Funds	48,060	875,107
Interfund Loan Receivable	-	58,000
Due from Other Governmental Units	1,004,338	6,248,561
Prepays	6,458	17,137
Long-Term Assets		
Notes/Contracts Receivable	-	522,297
Total Assets	\$ 13,089,437	\$ 49,977,419
Liabilities and Fund Balance		
Accounts/Vouchers Payable	\$ 488,575	\$ 1,902,695
Retainage Payable	-	89,997
Due to Other Funds	83,207	627,191
Interfund Loans payable	55,000	55,000
Due to Other Governmental Units	143,948	550,001
Accrued Employee Benefits	425,909	2,355,548
Unearned Revenue	117,796	140,376
Custodial Accounts	25,279	547,956
Long-Term Liabilities:		
Deferred Revenue	66,513	1,592,071
Total Liabilities	1,406,227	7,860,835
Fund Balance		
Fund Balances:		
Reserved for Prepaid Items	6,458	17,137
Unreserved, reported in:		
General Fund	-	12,282,970
Special Revenue Funds	10,338,790	21,136,006
Debt Service Funds	11,350	11,350
Capital Project Funds	1,326,612	7,169,121
Designated for Other Purposes	-	1,500,000
Total Equity & Other Credits	11,683,210	42,116,584
Total Liabilities and Fund Balance	\$ 13,089,437	\$ 49,977,419

See Accompanying Notes to Financial Statements